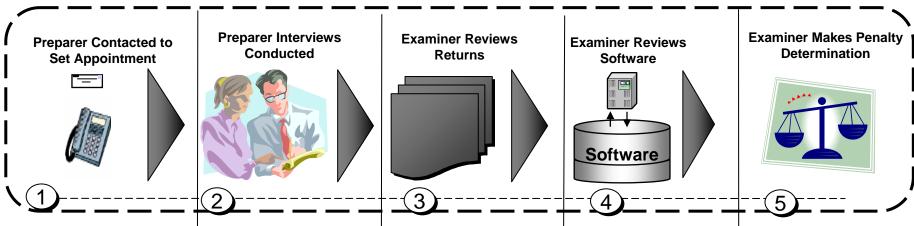
## What you can expect if you are selected for an EITC Due Diligence visit



- Appointment set by phone or letters
- Both employee and employer (if applicable) are contacted
- Examiner interviews preparer and employer
- Examiner reviews 25 returns
- Sample expanded if noncompliance with due diligence requirements is noted
- Data intake questionnaire reviewed
- ▶ Form 8867 questionnaire reviewed
- ► EIC Computation Worksheet reviewed
- Presets and overrides reviewed

- ▶ Examiner determines if preparer has complied with IRC 6695(g)
- ▶ If penalties are warranted, examiner determines whether to assess penalties against the employer or employee preparer